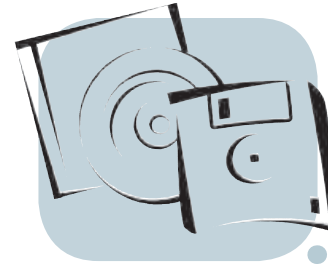# Utah!
Where ideas connect

tax.utah.gov

Annual Reporting of Forms
W-2, 1099-R & TC-675R
on Internet, Magnetic
Media and Paper

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-7626
1-800-662-4335, ext. 7626
www.tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811, or TDD (801) 297-2020. Please allow three working days for a response.

Contents

General Information

All entities required to report Utah withholding tax or mineral withholding tax must file an annual reconciliation report using form TC-96R, Utah Annual Withholding Reconciliation, with the Utah State Tax Commission.

For the 2005 reporting year, additional filing requirements are:

W-2:
- Entities that annually submit 250 or more W-2 forms must file electronically on the Internet at **tax.utah.gov/w-2** or on magnetic media (diskettes or CDs).
- Entities that annually submit fewer than 250 W-2 forms may file on the Internet, magnetic media or paper.
- Beginning January 1, 2007, annual filing of W-2 forms on magnetic media will be discontinued. At that time, entities filing 250 or more W-2 forms must file on the Internet.

1099-R:
- The State of Utah requires form 1099-R to be submitted only when Utah income tax has been withheld on the recipient.
- Entities that annually submit 250 or more 1099-R forms must file electronically on magnetic media (diskettes, CDs or cartridges).
- Entities that annually submit fewer than 250 1099-R forms may file on magnetic media or paper.

TC-675R:
- Entities may file on magnetic media (diskettes or CDs) or paper.

TC-96R and TC-96RC:
- Entities may file on the Internet or paper.

Filing Deadline

The deadline for submitting the required information is February 28 of the next calendar year. If this date falls on a Saturday, Sunday or legal holiday, the filing deadline is the next business day. To request an extension of time to file, you must provide the Tax Commission with a **written** request explaining the reason(s) an extension of time is needed. The Tax Commission must receive your request no later than the regular due date. Extension requests can be faxed to (801) 297-6358 or mailed to:

> Annual Reconciliation – Extension Request
> Utah State Tax Commission
> 210 N 1950 W
> Salt Lake City UT 84134-0600

Required Information

Each withholding form must contain the required numbers to identify the payer (federal EIN and Utah withholding tax license number) and recipient (federal EIN or SSN). Failure to provide these numbers to the Tax Commission will result in penalties (see Penalties below).

A summary of all employees' or payees' compensation and Utah withholding tax or mineral withholding tax reported on forms W-2, 1099-R and TC-675R must be reported to the Tax Commission on form TC-96R.

Form TC-96R provides for the annual reconciliation of withholding taxes paid on periodic filings and the amounts withheld on employees' or payees' W-2s, 1099-Rs or TC-675Rs. No remittance is made with form TC-96R.

If the total dollar amount on the annual reconciliation does not equal the total dollar amount of all periodic returns filed during the calendar year, the filer should reconcile the difference(s) **before** filing. Prepare and submit form TC-96A, Amended Return, for the specific filing period to be amended. If additional money is due to the Tax Commission, the filer should submit the additional tax with the amended return. If a refund is claimed, include a letter requesting a refund or credit to next year's tax liability.

If an error is discovered after filing form TC-96R, see sections on correcting reported data.

Form TC-96R and form TC-96RC are available online at **tax.utah.gov/forms**.

Registration

Prior registration for online reporting is required (see additional information in Internet Reporting of W-2 Data). All filers, regardless of filing method, are encouraged to register online to facilitate processing of submittals.

Penalties

Utah Code §59-1-401 provides uniform penalties for failure to file tax returns and failure to file information returns or supporting schedules.

The penalty for **failure to timely submit** the W-2, 1099-R, TC-675R or annual reconciliation with all required information, including the Utah withholding license number and the federal employer identification number, is $50 per form, up to a maximum of $1,000. In addition, a penalty of $50 will be assessed, up to $1,000, for each annual reconciliation and W-2, 1099-R or TC-675R not filed.

Retention

Employers and payers are required to retain copies of forms W-2, 1099-R, TC-675R and TC-96R or be able to reconstruct the data for at least three years from the due date. The Tax Commission will not return submitted magnetic media or paper reports and recommends the employer or payer keep a backup copy of all withholding data.

Assistance

For additional information or assistance, you may call (801) 297-7626 or our toll-free number, 1-800-662-4335 ext. 7626. Our fax number is (801) 297-7698. Written correspondence should be mailed to:

> Annual Reconciliation – Withholding Tax
> Utah State Tax Commission
> 210 N 1950 W
> Salt Lake City UT 84134-0600

Internet Reporting of W-2 Data

The W-2 Online File Transfer application enables users to submit annual W-2 and TC-96R reconciliation forms by transmitting data via the Internet. Electronic filing is free, easy to use, available 24/7 and eliminates the need to prepare and mail paper or magnetic media submittals.

An employer who is required to file federal W-2 information with the Social Security Administration (SSA) in an electronic format must also file their Utah W-2 information with the Tax Commission in an approved electronic format. See SSA publication *Magnetic Media Reporting and Electronic Filing (MMREF-1)* for filing requirements at **www.ssa.gov/employer**.

Registration

Prior registration for Utah online reporting is required and new users must register online at **tax.utah.gov/w-2**. To complete registration, applicants must certify they have the legal authority to submit data. Users will receive an online notification of successful registration, or online instructions on how to proceed if registration is not successful.

Following successful registration, a PIN will be mailed to the address entered during registration. The PIN is required to use the application.

How to File Online Data

For tax year 2005 and later, data must be transmitted to the Tax Commission in MMREF-1 file format for original and additional W-2 submittals, and MMREF-2 for corrections to previous electronically filed and accepted W-2s. MMREF-1 and MMREF-2 format files must be submitted as separate files.

See Appendix A for Utah data record descriptions and layout for MMREF-1, and Appendix B for Utah data record descriptions and layout for MMREF-2.

Test Online Data

After successful registration, the next step is to create and submit a test file to verify the file format. Test files for original and additional submittals are verified using SSA's Accuwage software, which is downloaded at **www.ssa.gov/employer/software.htm**. Corrections are verified using SSA's AccuW2C software, available at the same website. This software verifies only the federal information.

Once the Accuwage or AccuW2C federal verification is complete, users can go to Utah's W-2 Online File Transfer application, select the "Verify W-2/W2c" option, and submit the same test file for verification of Utah records. After verifying and submitting test data online, users will receive an email indicating the submittal was accepted or rejected. If rejected, the email will give information to identify the errors and the corrected file is resubmitted for test verification.

Actual Filing Data

After online file verification testing of data has been completed, actual filing data is submitted. Users will receive an email indicating: (1) the file passed initial validations, was accepted and the account was updated; or (2) the file did not pass initial validations, was rejected and the account was not updated. If the submittal was rejected, users can login to the system to view the errors, correct all errors and re-submit the entire file.

If a file is rejected, the Tax Commission system is not updated with the file's information. When a file is transferred in a timely manner but rejected by the system, a non-filing penalty will not be assessed to the submitter if the file is correctly submitted within 30 days.

If filing online, do not mail any paper or magnetic media to the Tax Commission.

Electronically Correcting Reported W-2 Data

For tax year 2005 and later, the Tax Commission accepts the MMREF-2 format used by the SSA for modifications to the initial filing. Therefore, a detailed description of the file layout is not attempted within these instructions. **If you are not familiar with the SSA filing format, refer to SSA's publication** *Magnetic Media Reporting and Electronic Filing of W-2C Information (MMREF-2).*

The Tax Commission processes the entire file, so the file must be complete.

See Appendix B for Utah data record descriptions and layout for MMREF-2.

Internet Reporting of TC-96R Data

Form TC-96R, Utah Annual Withholding Reconciliation, must be filed in conjunction with W-2 data. TC-96R forms for tax year 2005 and later may be filed online. TC-96R forms for prior years must be filed on paper.

There are three options to electronically submit form TC-96R: enter information into an online worksheet, download a file template to create a TC-96R file, or upload an existing file.

Electronically Correcting Reported TC-96R Data

To update or correct the original TC-96R submittal for tax year 2005 and later, prepare and submit form TC-96RC, Utah Annual Withholding Corrected Reconciliation. Form TC-96RC corrected information may be entered online.

Magnetic Media Reporting of W-2 Data

Beginning January 1, 2007, annual filing of W-2 forms by magnetic media will be discontinued. At that time, entities filing 250 or more W-2 forms must file on the Internet.

Filing Requirements

Form TC-96R (or form TC-96RC if reporting corrections), form TC-679A and related withholding forms (W-2, 1099-R or TC-675R) must be submitted together in the same container with W-2 data.

Test Magnetic Media

Test magnetic media is optional, but recommended. Transmittal form TC-679A must accompany the test magnetic media and be clearly marked as containing test data.

Form TC-679A is found at the end of this publication.

Magnetic Media Technical Requirements – Diskette or CD

Cartridges and reel tapes are no longer accepted for W-2 reporting.

The data may be submitted on 3½-inch diskette or compact disc (CD). All diskettes and CDs should be virus scanned before submitting to the Tax Commission. Multiple CDs are not acceptable. Each CD must be a separate file.

Multiple Diskettes

A file may use as many diskettes as needed. If the file cannot be contained on one diskette, the file can be compressed using PKZIP.EXE. The name of the ZIP file must be **W2REPORT.ZIP** and must be located in the root directory of the diskette. The ZIP file must contain only one compressed file.

Only the first diskette can begin with a Code **RA** record. Each subsequent diskette must begin with the next sequential record. For example, if diskette 1 ends with a Code **RO** record, diskette 2 has to begin with the related Code **RS** record. The external labels for a multiple file must indicate the proper sequence (e.g., Diskette 2 of 3). The final diskette of the series will contain the Code **RF** record.

Internal File Name
The file name for W-2 reporting must be the 8-character **W2REPORT**. If not a ZIP file, the file name cannot have an extension. This file must be in the root directory.

Character Format
The only acceptable character set for W-2 reporting is ASCII-1. Except for the carriage return and line feeds, no ASCII control characters (such as TAB) may be used. All characters must be alpha or numeric. All data must be in UPPERCASE letters.

Null characters are unacceptable and will cause the file to reject.

Logical Record Length
For MMREF-1, each record must be exactly 512 bytes.

For MMREF-2, each record must be exactly 1024 bytes.

Transmittal Form
Transmittal form TC-679A must accompany all magnetic media files. A substitute form is acceptable if all data requested on the official form is provided on the substitute form. The Tax Commission is unable to process magnetic media files without the information provided on this form. Form TC-679A is included at the end of this publication.

Rejected Magnetic Media
If the Tax Commission is unable to process the magnetic media, the submitter will be contacted with an explanation of the problem and given 30 days to resolve it. If the magnetic media cannot be processed, a penalty assessment may result.

Layout for State Records
Layout for state records when submitting on magnetic media is the same as Internet filing. See Appendix A for Utah data record descriptions and layout.

Corrections to Original Data
Corrections to tax year 2005 W-2 data that was accepted by Utah must be filed in MMREF-2 format. See Appendix B for requirements. Corrections for data accepted by Utah for previous years must be filed in the same format as the original.

Corrections must also be submitted on form TC-96RC, Utah Annual Withholding Corrected Reconciliation.

Form TC-96RC and transmittal form TC-679A must accompany the corrected magnetic media and be clearly marked as containing corrected data.

Where to File Magnetic Media
Send all magnetic media, transmittal form TC-679A, and form TC-96R or form TC-96RC to:

> Magnetic Media Reporting
> Utah State Tax Commission
> 210 N 1950 W
> Salt Lake City UT 84134-0600

Magnetic Media Reporting of TC-96R Data
All original magnetic media submittals must include form TC-96R, Utah Annual Withholding Reconciliation. Corrections to previously submitted magnetic media must include form TC-96RC, Utah Annual Withholding Corrected Reconciliation.

Magnetic Media Reporting of 1099-R Data

Technical Requirements – Diskette or CD
The data may be submitted on 3½-inch diskette or compact disc (CD). All diskettes and CDs should be virus scanned before submission to the Tax Commission. Multiple CDs are not acceptable. Each CD must be a separate file.

Multiple Diskettes
A file may use as many diskettes as needed. If the file cannot be contained on one diskette, the file can be compressed using PKZIP.EXE. The name of the ZIP file must be **IRSTAX.ZIP** and must be located in the root directory of the diskette. The ZIP file must contain only one compressed file.

Only the first diskette can begin with a Code T record. Each subsequent diskette must begin with the next sequential record. For example, if diskette 1 ends with a Code **B** record, diskette 2 has to begin with the next Code B record. The external labels for a multiple file must indicate the proper sequence (e.g., Diskette 2 of 3). The final diskette of the series will contain the Code **F** record.

Internal File Name
The file name for 1099-R reporting must be the 6-character **IRSTAX**. If it is a multiple file, a three-digit extension within the file name can be used if more than one diskette or CD is needed (e.g., IRSTAX.001, IRSTAX.002). This file must be in the root directory.

Character Format
The only acceptable character set for 1099-R reporting is ASCII-1. Except for the carriage return and line feeds, no ASCII control characters (such as TAB) may be used. All characters must be alpha or numeric. All data must be in UPPERCASE letters.

Null characters are unacceptable and will cause the file to reject.

Logical Record Length
Each record must be exactly 750 bytes. Logical records **must not** be prefixed by record descriptor words.

Corrections to Original Data
Corrections to 1099-R data that was accepted by Utah must be filed in the same format as the original.

Technical Requirements – Cartridge
The Tax Commission accepts 3480 and 3490 cartridges. **Do not** compress cartridge files. **Utah no longer accepts reel tapes.**

Internal Labels

If a labeled cartridge is used, it must be IBM OS/VS STANDARD header and trailer labels. Labels cannot contain security embedded bytes. The file sequence number must be equal to 1, since there is only one file on the cartridge.

Character Formats

The acceptable character sets for 1099-R reporting are EBCDIC or ASCII-1. The Tax Commission cannot accept ASCII-2. All characters must be alpha or numeric. All data must be in UPPERCASE letters.

Null characters are unacceptable and will cause the file to reject.

Logical Record Length

Each record must be exactly 750 bytes. Logical records **must not** be prefixed by record descriptor words.

Tape Density

The acceptable recording density for 3480 and 3490 cartridges is 37,871 (CPI), 75,472 (CPI) or 3590 (CPI).

Block Size

Each block of logical records must be a multiple of the logical record length. The maximum blocking factor is 43, which means the largest acceptable block size is 32,250 characters (750 x 43). Blocks **cannot** be prefixed by block descriptor words.

Corrections to Original Data

Corrections to 1099-R data that was accepted by Utah must be filed in the same format as the original.

Magnetic Media Reporting of TC-675R Data

Technical Requirements – Diskette or CD

Cartridges and reel tapes are no longer accepted for TC-675R reporting.

The data may be submitted on 3½-inch diskette or compact disc (CD). All diskettes or CDs should be virus scanned before submitting to the Tax Commission. Multiple CDs are not acceptable. Each CD must be a separate file.

Multiple Diskettes

A multiple file may use as many diskettes as needed. If the file cannot be contained on one diskette, the file can be compressed using PKZIP.EXE. The name of the ZIP file must be **675RRPT.ZIP** and must be located in the root directory of the diskette. The ZIP file must contain only one compressed file.

Only the first diskette can begin with a Code P record. Each subsequent diskette must begin with the next sequential record. The external labels for a multiple file must indicate the proper sequence (e.g., Diskette 2 of 3).

Internal File Name

The file name for TC-675R must be the 7-character **675RRPT**. If not a ZIP file, the file name cannot have an extension. This file must be in the root directory.

Character Format

The only acceptable character set for TC-675R reporting is ASCII-1. Except for the carriage return and line feeds, no ASCII control characters (such as TAB) may be used. All characters must be alpha or numeric. All data must be in UPPERCASE letters.

Null characters are unacceptable and will cause the file to reject.

Logical Record Length

Each record must be exactly 200 bytes.

See Appendix D for the data file specifications.

Corrections to Original Data

Corrections to 675-R data that was accepted by Utah must be filed in the same format as the original.

Paper Reporting of W-2, 1099-R, TC-675R and TC-96 Data

Employers or payers who report on paper must use the approved IRS or SSA forms for W-2 and 1099-R, and Tax Commission form TC-675R for mineral production royalties. Substitute Utah forms may be used upon approval from the Tax Commission. Guidelines for reporting on a substitute form may be found in Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms,* available at **www.tax.utah.gov/forms**.

Corrections to Original Data

Corrections to paper W-2 forms accepted by Utah must be filed on paper forms W-2c. Corrections to 1099-R or TC-675R forms accepted by Utah must also be filed on paper.

You must include form TC-96RC, Utah Annual Withholding Corrected Reconciliation, with all corrected forms.

Filing Requirements

Form TC-96R (or form TC-96RC if reporting corrections), form TC-679A and related withholding forms (W-2, 1099-R or TC-675R) must be submitted together in the same container.

Where to File Paper Forms

Send all **paper forms** along with form **TC-96R or TC-96RC** to:

Annual Reconciliation – Withholding Tax
Utah State Tax Commission
210 N 1950 W
Salt Lake City UT 84134-0600

Appendix A – Reporting W-2 Data Electronically (Internet and Magnetic Media)

Data Record Descriptions

The Tax Commission accepts the MMREF-1 format used by the SSA with modifications to the State Record, Code RS. Therefore, a detailed description of the file layout is not attempted within these instructions. **If you are not familiar with the SSA filing format, refer to SSA's publication MMREF-1.** Following is a brief description of the data records. The Tax Commission processes the entire file, so the file must be complete.

Submitter Record: Code RA   (Required)

The Code RA record identifies the organization submitting the file. This is the first and only occurrence of this record on the MMREF-1 file. The submitter's EIN must be the same as the EIN entered at the time of registration.

Employer Record: Code RE   (Required)

The Code RE record identifies an employer, including the EIN, whose wage and tax information is being reported. Every Code RE record must be followed by at least one Code RW record and one Code RS record for the State of Utah. Generate a new Code RE record each time it is necessary to change the Utah withholding license number.

Employee Wage Records:
Code RW   (Required)
Code RO   (Optional)

The Code RW and the optional Code RO records supply the federal income/wage and tax information for employees of the employer identified in the most recent Code RE record.

State Record: Code RS   (Required for Utah)

The Code RS record is required for the State of Utah. The Code RS record supplies state income/wage and tax information for employees of the employer identified in the most recent Code RE record.

This record must contain the employer's Utah withholding license number.

The Code RS record must follow its related Code RW record or its related optional Code RO record. It could follow another related Code RS record if it is the same employee and the data is for a different state. The required fields for this record are defined later in this appendix.

All money fields are numeric and must contain **dollars and cents** with the decimal point assumed. Do not round to the nearest dollar (example: $5,500.99 would be entered as 00000550099). Do not use any punctuation or embedded signs in any money fields. Negative (credit) money amounts are not allowed. High-order signed fields are not allowed. Right justify and zero fill all money fields. If a money field is not applicable, enter zeros.

Total Records: Code RT   (Required)
Code RU   (Optional)

For each Code RE record, there must be a Code RT record that contains the federal income/wage and tax totals for all Code RW records. If you include optional Code RO records, an optional Code RU record also must be generated for each Code RE record.

Final Record: Code RF   (Required)

The Code RF record indicates the end of the file. The Code RF record occurs only once and must be the last record on file. This is the total record for the submission. **Do not** create a file that contains any data recorded after the Code RF record.

Layout for State Record – Code RS

For more information, see SSA Publication MMREF-1.

Location	Field Name	Length	Description and Remarks*
1-2	Record Identifier	2	Constant RS
3-4	State Code	2	Enter the FIPS postal numeric code; use 49 for Utah.
5-9	Blank	5	Enter blanks
10-18	Employee Social Security Number	9	Employee's social security number. If not available, enter zeros. Do not enter hyphens or blanks. THIS IS A REQUIRED FIELD.
19-33	Employee's First Name	15	Employee's first name
34-48	Employee's Middle Name or Initial	15	Employee's middle name or initial
49-68	Employee's Last Name	20	Employee's last name
69-72	Suffix	4	Enter an alphabetic suffix (e.g. JR)
73-94	Location Address	22	Employee's location address (attention, suite, room, number, etc.)
95-116	Delivery Address	22	Employee's delivery address
117-138	City	22	Employee's city
139-140	State Abbreviation	2	The standard FIPS postal alphabetic abbreviation. For a foreign address, leave blank.
141-145	Zip Code	5	Enter a valid ZIP code. For a foreign address, leave blank.
146-149	Zip Code Extension	4	Four-digit ZIP code extension. For a foreign address, leave blank.
150-154	Blank	5	Enter blanks
155-177	Foreign State/Province	23	Foreign state or province
178-192	Foreign Postal Code	15	Foreign postal code
193-194	Foreign Country Code	2	Foreign country code
195-247	Blank	53	Enter blanks
248-267	Withholding License Number	20	Your Utah withholding tax license number. This number is located on the employer's TC-96 form. It has one alpha and five numeric characters (e.g., W12345). THIS IS A REQUIRED FIELD.
268-273	Blank	6	Enter blanks
274-275	State Code	2	Enter the FIPS postal numeric code; use 49 for Utah.
276-286	State Taxable Wages	11	Utah taxable wages. **Right** justify and fill with zeros. Do not enter decimal points. Do not round to the nearest dollars.
287-297	State Income Tax Withheld	11	Utah income tax withheld. **Right** justify and fill with zeros. Do not enter decimal points. Do not round to the nearest dollar.
298-512	Blanks	215	Enter blanks

*Unless otherwise noted, left justify and fill with blanks.

Examples of Record Sequence

Example 1

Report for one employer with 38 employees. (No Code RO or RU records)

```
RA    ACE TRUCKERS
RE    ACE TRUCKERS
RW ⎫ 38 sets of code RW
RS ⎭ and RS records
RT
RF
```

Example 2

Report for one employer with 6 employees. (With Code RO and RU records)

```
RA    ACE TRUCKERS
RE    ACE TRUCKERS
RW ⎫
RO ⎬ 6 sets of code RW,
RS ⎭ RO and RS records
RT
RU
RF
```

Example 3

Report for three employers. (No Code RO or RU records)

```
RA    PAYROLL SERVICE INC
RE    SMITH CANDIES
RW ⎰ 25 sets of code RW
RS ⎱ and RS records
RT
RE    BUSINESS PAPER CO
RW ⎰ 163 sets of code RW
RS ⎱ and RS records
RT
RE    RIGGS ROCK AND GRAVEL
RW ⎰ 56 sets of code RW
RS ⎱ and RS records
RT
RF
```

Example 4

Report for three employers. (With Code RO and RU records)

```
RA    PAYROLL SERVICE INC
RE    SMITH CANDIES
RW ⎱
RO ⎰ 980 sets of code RW,
RS ⎱ RO and RS records
RT
RU
RE    SMITH REFINERY
RW ⎱
RO ⎰ 238 sets of code RW,
RS ⎱ RO and RS records
RT
RU
RE    BROWNS DAIRY
RW ⎱
RO ⎰ 3 sets of code RW,
RS ⎱ RO and RS records
RT
RU
RF
```

Appendix B – Correcting Previously Reported W-2 Data Electronically (Internet and Magnetic Media)

Data Record Descriptions

The Tax Commission accepts the MMREF-2 format used by the SSA for corrections to previously submitted W-2 files. Therefore, a detailed description of the file layout is not attempted within these instructions. If you are not familiar with the SSA filing format, refer to SSA's publication MMREF-2. Following is a brief description of the data records. The Tax Commission processes the entire file, so the file must be complete.

Submitter Record: Code RCA   (Required)

The Code RCA record identifies the organization submitting the file. This is the first and only occurrence of this record on the MMREF-2 file. The submitter's EIN must be the same as the EIN entered at the time of registration.

Employer Record: Code RCE   (Required)

The Code RCE record identifies an employer, including the EIN, whose wage and tax information is being reported. Every Code RCE record must be followed by at least one Code RCW record and one Code RCS record for the state of Utah. Generate a new Code RCE record each time it is necessary to change the Utah withholding license number on this record.

Employee Wage Records:
Code RCW   (Required)
Code RCO   (Optional)

The Code RCW and the optional Code RCO records supply the federal income/wage and tax information for the employees of the employer identified in the most recent Code RCE record.

State Record: Code RCS   (Required for Utah)

The Code RCS record is required for the State of Utah. The Code RCS record supplies state income/wage and tax information for employees of the employer identified in the most recent Code RCE record. The Code RCS record must contain the payer's Utah withholding tax license number.

The Code RCS record must follow its related Code RCW record or its related optional Code RCO record. It could follow another related Code RCS record if it is the same employee and the data is for a different state. The required fields for this record are defined later in these instructions.

All money fields are numeric and must contain dollars and cents with the decimal point assumed. Do not round to the nearest dollar (example: $5,500.99 would be entered as 00000550099). Do not use any punctuation or embedded signs in any money fields. Negative (credit) money amounts are not allowed. High-order signed fields are not allowed. Right justify and zero fill all money fields. If a money field is not applicable, enter zeros.

Total Records: Code RCT   (Required)
Code RCU   (Optional)

For each Code RCE record, there must be a Code RCT record that contains the federal income/wage and tax totals for all Code RCW records. If you include optional Code RCO records, an optional Code RCU record must be generated for each Code RCE record.

Final Record: Code RCF   (Required)

The Code RCF record indicates the end of the file. The Code RCF record occurs only once and must be the last record on file. This is the total record for the submission. Do not create a file that contains any data recorded after the Code RCF record.

Layout for State Record – Code RCS

For more information, see SSA Publication MMREF-2.

Location	Field Name	Length	Description and Remarks*
1-3	Record Identifier	3	Constant RCS
4-5	State Code	2	Enter the FIPS postal numeric code; use 49 for Utah.
6-15	Blank	10	Enter blanks
16-24	Employee's Originally Reported SSN	9	Use only if employee's SSN was reported incorrectly on the original report. If originally reported SSN was correct, fill with blanks.
25-33	Employee's Correct Social Security Number	9	Enter correct SSN or the originally reported SSN if not correcting original field. Only enter numeric characters. Do not enter hyphens or blanks.
34-48	Employee's Originally Reported First Name	15	Use only if employee's first name was reported incorrectly on the original report. If originally reported first name was correct, fill with blanks.
49-63	Employee's Originally Reported Middle Name or Initial	15	Use only if employee's middle name or initial was reported incorrectly on the original report. If originally reported middle name or initial was correct, fill with blanks.

64-83	Employee's Originally Reported Last Name	20	Use only if employee's last name was reported incorrectly on the original report. If originally reported last name was correct, fill with blanks.
84-98	Employee's Correct First Name	15	Enter correct first name or originally reported first name if not correcting original field. If first name is not available, enter blanks.
99-113	Employee's Correct Middle Name or Initial	15	Enter correct middle name or initial or the originally reported incorrect middle name or initial if not correcting original field. If the middle name or initial is not available, enter blanks.
114-133	Employee's Correct Last Name	20	Enter correct last name or originally reported last name if not correcting original field. If the last name is not available, enter blanks.
134-155	Location Address	22	Location address (attention, suite, room, number, etc.)
156-177	Delivery Address	22	Delivery address
178-199	City	22	City
200-201	State Abbreviation	2	The standard FIPS postal alphabetic abbreviation. For a foreign address, leave blank.
202-206	Zip Code	5	Enter a valid ZIP code. For a foreign address, leave blank.
207-210	Zip Code Extension	4	Four-digit ZIP code extension. For a foreign address, leave blank.
211-215	Blank	5	Enter blanks
216-238	Foreign State/Province	23	Foreign state or province
239-253	Foreign Postal Code	15	Foreign postal code
254-255	Blank	2	Enter blanks
256-257	Foreign Country Code	2	Foreign country code
258-343	Blank	86	Enter blanks
344-363	Originally Reported Utah Withholding License Number	20	Use only if Utah withholding license number was reported incorrectly on the original report. If originally reported withholding license number was correct, fill with blanks.
364-383	Correct Utah Withholding License Number	20	Enter correct Utah withholding license number or the originally reported withholding license number if not correcting original field. Do not enter hyphens or blanks.
384-395	Blank	12	Enter blanks
396-397	State Code	2	Enter the FIPS postal numeric code; use 49 for Utah.
398-408	Originally Reported State Taxable Wages	11	Use only if state taxable wages were reported incorrectly on the original report. If originally reported wages were correct, fill with blanks.
409-419	Correct State Taxable Wages	11	Enter correct state taxable wages or the originally reported wages if not correcting original field. Only enter numeric characters. Do not enter hyphens or blanks.
420-430	Originally Reported State Income Tax Withheld	11	Use only if state income tax was reported incorrectly on original report. If originally reported income tax withheld was correct, fill with blanks.
431-441	Correct State Income Tax Withheld	11	Enter correct state income tax withheld or the originally reported state income tax withheld if not correcting original field. Only enter numeric characters. Do not enter hyphens or blanks.
442-1024	Blanks	583	Enter blanks.

*Unless otherwise noted, left justify and fill with blanks.

Appendix C – Magnetic Media Reporting of 1099-R Data

Data Record Descriptions

The Tax Commission accepts the magnetic media format used by the IRS with modification to the Payee Record, Code B. Therefore, a detailed description of the file layout is not included in these instructions. **If you are not familiar with the IRS magnetic media filing format, refer to IRS Publication 1220.**

Following is a brief description of the data records.

Transmitter Record: Code T   (Required)

The Code T record identifies the entity transmitting the file. This is the first record on the file layout. There can be only one file and one Code T record on the magnetic media. Multiple files or multiple Code T records cannot be processed.

Payer Record: Code A   (Required)

The Code A record identifies the payer making the payments. Every Code A record must be followed by at least one Code B record. A Code A record must be generated every time it is necessary to change to a different form type code. The State will process only 1099-R forms with form type code 9 in position 27. All other form type codes will be skipped.

Payee Record: Code B   (Required)

The Code B record contains payment data. Form 1099-R data for Utah is contained in the Code B record in positions 663-746. The Tax Commission processes the entire record, so the file must be complete. See Layout for State Information below.

End of Payer Record: Code C   (Required)

The Code C record consists of the total number of payees and the totals for the payment amount fields filed by a given payer and/or a particular form type code. For each Code A record and group of Code B records on the file there must be a Code C record written after the last Code B record for that payer.

State Totals Record: Code K
(Not used in Utah)

Utah does not participate in the Combined Federal/State Filing Program, so the Code K record is not required. If included in the submission, the record will be ignored.

End of Transmission Record: Code F
(Required)

The Code F record is a summary of the number of payers in the entire file. The Code F record must be written after the last Code C record (or last Code K record, if included) and must be the last record on the file.

Layout for State Information – Code B

For more information, see IRS Publication 1220.

Location	Field Name	Length	Description and Remarks*
1-662		662	Follow instructions in IRS Publication 1220
663-664	State Indicator	2	Enter the standard FIPS postal alphabetic abbreviation, which is **UT for Utah.**
665-670	Withholding License Number	6	Your **Utah** withholding tax license number. It has one alpha and five numeric characters (e.g., W12345). THIS IS A REQUIRED FIELD.
671-683	State Distribution	13	Enter the amount of the gross taxable distribution to the payee. **Right** justify and fill with zeros. Do not enter decimal points.
684-722	Blanks	39	Enter blanks
723-734	State Tax Amount Withheld	12	Utah income tax withheld. **Right** justify and fill with zeros. Do not enter decimal points.
735-746	Local Tax Amount Withheld	12	Not required for Utah. **Right** justify and fill with zeros.
747-750	Blanks	4	Enter blanks

*Unless otherwise noted, left justify and fill with blanks.
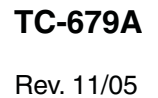
Appendix D

Layout for TC-675R Payer Record

Location	Field Name	Length	Description and Remarks*
1	Record Identifier	1	Constant P
2-7	Utah State Account	6	**Utah** Royalty withholding tax account number. It has one alpha and five numeric characters (e.g., R12345). This number is located on the payer's TC-96R form. THIS IS A REQUIRED FIELD.
8-31	Name	24	Enter payer's name
32-56	Address 1	25	Enter first line of the payer's address
57-81	Address 2	25	Enter second line of the payer's address
82-96	City	15	Payer's city
97-98	State	2	Standard FIPS postal alphabetic abbreviation.
99-107	Zip Code or Postal Code + extension	9	Enter a valid ZIP code plus four-digit Zip code extension, no hyphen, or use this field for the Foreign Postal code, if applicable.
108-111	Blank	4	Enter blanks
112-120	Federal ID (EIN)	9	Federal Employer Identification Number. THIS IS A REQUIRED FIELD.
121-124	Tax Year	4	Enter the tax year being reported (e.g., 2005)
125-200	Blank	76	Enter blanks

*Unless otherwise noted, left justify and fill with blanks.

Layout for TC-675R Recipient Record

Location	Field Name	Length	Description and Remarks*
1	Record Identifier	1	Constant R
2-10	ID Number (SSN or EIN)	9	Recipient's social security or federal employer identification number. If not available, enter zeros. Do not enter hyphens. THIS IS A REQUIRED FIELD.
11-23	Tax Withheld	13	**Utah** Royalty withholding tax amount. **Right** justify and fill with zeros. Do not enter decimal points.
24-36	Payment	13	Mineral Production payments made to the recipient during the year. **Right** justify and fill with zeros. Do not enter decimal points.
37-87	Blank	51	Enter blanks
88-112	Recipient's Name	25	Recipient's name
113-137	Address 1	25	Recipient's address
138-162	Address 2	25	Recipient's address
163-177	City	15	Recipient's city
178-179	State	2	Standard FIPS postal alphabetic abbreviation
180-188	Zip Code or Postal Code + extension	9	Enter a valid ZIP code plus four-digit Zip code extension, no hyphen, or use this field for the Foreign Postal code, if applicable.
189-192	Blanks	4	Enter blanks
193	Entity Type	1	Enter one of the following recipient entity types: **C** if Corporation, **S** if S Corporation, **L** if Limited Liability Company, **P** if partnership, **O** if Limited Liability Partnership, I if Individual, **T** if Trust Estate or Fiduciary.
194-197	Tax Year	4	Enter the tax year being reported (e.g., 2005)
198-200	Blank	3	Enter blanks

*Unless otherwise noted, left justify and fill with blanks.

Utah State Tax Commission
210 North 1950 West • Salt Lake City, UT 84134 • www.tax.utah.gov

**Transmitter Report of Magnetic Media Filing
for Tax Year _____**

TC-679A

Rev. 11/05

Beginning Jan. 1, 2007, annual filing of W-2 forms by magnetic media will be discontinued. Magnetic media for 1099R and TC-675R will still be accepted. See Pub 32 for more information.

1. Name of transmitter	Transmitter FEIN	Office Use Only
Address		
City	State	Zip code	

2. Name of person to contact about this magnetic media file		Office Use Only
Address		
City	State	Zip code	

3. Telephone number of contact person	Email address of contact person

4. Number and type of media:

_____ CD(s)

_____ Diskette(s)

_____ Cartridge(s) (1099Rs only)

5. Type of submission (check one only):

	W-2s	**1099-Rs**	**TC-675Rs**
Original	☐	☐	☐
Corrected (amended)	☐	☐	☐
Test	☐	☐	☐

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Summary of Employers Included on Magnetic Media

Name of Employer	Federal Employer Identification Number (FEIN)	Utah Withholding Account Number	Number of Forms	Total Utah Wages per W-2s, 1099-Rs or TC-675Rs	Total Utah Withholding per W-2s, 1099-Rs or TC-675Rs
				$	$

Attach additional pages if needed to report all employees included on the magnetic media.